



**COUNTY OF LOS ANGELES  
DEPARTMENT OF AUDITOR-CONTROLLER**

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October 16, 2012

TO: Audit Committee

FROM: Robert Campbell, Chief  
Audit Division

SUBJECT: **PROPOSED FISCAL YEAR 2012-13 AUDIT PLAN**

Attached for your review and approval is our proposed Fiscal Year (FY) 2012-2013 Audit Plan (Plan). The Plan shows audits we are currently working on as "Active Assignments", and audits we plan to begin in FY 2012-13 as "Proposed Assignments". The Plan also includes a category of "Mandated Audits" that are required by federal or State regulations, County Code, Board or Audit Committee instructions, or contract requirements.

Attachment I lists the audits by assignment source. Attachment II lists the audits by billing type and cost for each department. The major sources of planned audits are:

- Federal, State and County Code requirements
- Board and Audit Committee policy and/or instructions
- Contract requirements
- Our assessment of financial/operational risk
- Requests from County departments

The Mandated Audits include Procurement and Payroll/Personnel audits that were identified in our risk assessments, and were scheduled based on audit plans approved by the Board and the Audit Committee.

It should be noted that, while the Plan includes all of our Proposed Assignments, we recognize that we will probably not be able to start all of these audits, because of unexpected, higher priority assignments and other changes during the year.

Audit Committee  
October 16, 2012  
Page 2

We look forward to discussing the proposed Audit Plan at the next Audit Committee meeting.

Please call me at (213) 253-0101 if you have any questions.

RGC:MP:KVO:pv

Attachments

c: Wendy L. Watanabe, Auditor-Controller



**COUNTY OF LOS ANGELES**  
**DEPARTMENT OF AUDITOR-CONTROLLER, AUDIT DIVISION**

ATTACHMENT I

350 S. FIGUEROA ST., 8TH FLOOR  
LOS ANGELES, CA 90071

**AUDIT PLAN FISCAL YEAR 2012-2013**  
**AUDITS BY ASSIGNMENT SOURCE**

Source: FEDERAL, STATE AND COUNTY CODE REQUIREMENTS

	TYPE	CONDUCTED BY
<u>Audit Standards</u>		
<b>Audit Plan and Risk Assessment</b> All Departments	Special	Internal
<b>Audit Reco Status and Follow-Up Reviews</b> Various Departments	Compliance	Internal
<b>Countywide IT Risk Assessment</b> All Departments	Special	Internal
<b>Risk Management</b> Chief Executive Office	Fiscal/Program	Internal
<u>Fiscal Reviews</u>		
<b>Annual Report on Revolving Funds/Revolving Cash Trust Funds</b> Various Departments	Special	Internal
<b>Community Health Plan FY 11-12 Contract Audit</b> Health Services	Fiscal	Master Agreement
<b>County Treasury Annual Audit and Quarterly Reviews</b> Treasurer & Tax Collector	Financial	Master Agreement
<b>County Treasury Cash Counts</b> Treasurer & Tax Collector	Financial	Internal
<b>Flood Control District Audit</b> Public Works	Financial	Master Agreement
<b>Inmate Welfare Fund Audit</b> Sheriff's	Fiscal	Master Agreement
<b>Special District Audits - Government Code 26909</b> Special Funds/Special Districts	Financial	Internal
<b>Substance Abuse Prevention and Control Program Audit</b> Public Health	Compliance	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY ASSIGNMENT SOURCE

Source: BOARD OF SUPERVISORS

	TYPE	CONDUCTED BY
<b>Board IT Policy Audit</b> Public Social Services	IT	Internal
<b>Board Requests and Special Investigations</b> All Departments	Special	Internal
<b>Budget and Financial Condition Review</b> Fire Department	Special	Internal
<b>Cell Phone Use and Policy Compliance Audits</b> Various Departments	Special	Internal
<b>Commission Sunset Reviews</b> Various Departments	Special	Internal
<b>Harbor/UCLA Board IT Policy Audit</b> Health Services	IT	Internal
<b>Payroll and Personnel Follow-up Preliminary</b> Children & Family Services	Compliance	Internal
<b>Payroll and Personnel Review</b> Alternate Public Defender Community and Senior Services Office of Recovery Parks & Recreation Public Library Public Works Sheriff's	Compliance	Internal
<b>Physician Services for Indigents Program Follow-Up Review</b> Health Services	Special	Internal
<b>Procurement Review</b> Child Support Services Fire Department	Compliance	Internal
<b>Procurement Review (Non-Pharmacy)</b> Mental Health	Compliance	Internal
<b>Secured Property Tax System Audit</b> Assessor	IT	Internal
<b>Sunset Review, Technical Assistance</b> Various Departments	Special	Internal

County Code

<b>Utility User Tax Countywide Expense Audit</b> Chief Executive Office	Financial/Compliance Master Agreement
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AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY ASSIGNMENT SOURCE

Source: AUDIT COMMITTEE

TYPE

CONDUCTED BY

**Mileage, Travel, Expense & Incidental Review**  
Community and Senior Services

**Compliance**

**Internal**

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY ASSIGNMENT SOURCE

Source: AUDITOR-CONTROLLER

	TYPE	CONDUCTED BY
<b>Accounts Receivable and Cash Controls</b> Parks & Recreation	Fiscal	Internal
<b>Adoptions Assistance Payroll System Review</b> Children & Family Services	IT	Internal
<b>Affinity System Review</b> Health Services	IT/Fiscal	Internal
<b>ARRA Grant/Compliance Audit</b> Health Services Public Health	Compliance	Internal
<b>Audit Staff Training</b> Auditor-Controller	Special	Internal
<b>Auditor-Controller Master Agreement Administration</b> Various Departments	Financial/Compliance	Internal
<b>Billing and Accounting System Review</b> Internal Services	IT	Internal
<b>Case Management Electronic System Review</b> Coroner/Medical Examiner	IT	Internal
<b>Central Purchasing Audit</b> Internal Services	Management	Internal
<b>Commitments, Accruals and Trust Audits</b> Child Support Services Probation	Compliance	Internal
<b>Continuous Controls Monitoring</b> All Departments	IT	Internal
<b>Contract City Billing Rates Review</b> Sheriff's	Fiscal/Compliance	Internal
<b>Contract Monitoring</b> Health Services	Management	Internal
<b>Contracting Follow-Up Review</b> Fire Department	Compliance	Internal
<b>Contracting Review</b> Probation	Compliance	Internal
<b>County Fiscal Manual Administration and Technical Assistance</b> All Departments	Financial/Compliance	Internal
<b>Countywide Utility Billing System Review</b> Internal Services	IT	Internal
<b>Credit Card Review</b> Mental Health	Compliance	Internal
<b>eCAPS Assistance</b> All Departments	IT	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY ASSIGNMENT SOURCE

Source: AUDITOR-CONTROLLER

	TYPE	CONDUCTED BY
Health Services		
Public Health		
<b>eCAPS Data Analysis and Reporting</b>	IT	Internal
All Departments		
<b>eCaps Interface Statistics FY 2010-11</b>	IT	Internal
Auditor-Controller		
<b>eHR Assistance</b>	IT	Internal
All Departments		
<b>Electronic Benefit Transfer Review</b>	Fiscal	Internal
Public Social Services		
<b>Electronic Development and Permit Tracking System, eDAPTS</b>	IT	Internal
Public Works		
<b>ER Patient Delays</b>	Compliance	Internal
Health Services		
<b>Financial, Contract and other Analyses</b>	Compliance	Internal
Treasurer & Tax Collector		
<b>GAIN Transportation Payments</b>	Fiscal	Internal
Public Social Services		
<b>Harbor/UCLA Tripartite Agreement Review</b>	Compliance	Internal
Health Services		
<b>ICCP Monitoring, Follow-Up and Technical Assistance</b>	Management	Internal
All Departments		
<b>ICCP Online Database Project</b>	IT	Internal
Auditor-Controller		
<b>IHSS Provider Monitoring</b>	Compliance	Internal
Public Social Services		
<b>Inventory and Portable Equipment Review</b>	Fiscal	Internal
Registrar Recorder/County Clerk		
<b>MAPAS Garnishment System Follow-Up</b>	IT	Internal
Sheriff's		
<b>McAfee Vulnerability Manager and Reporting</b>	IT	Internal
All Departments		
<b>Medical Licensing/Program Accreditation Audit</b>	Compliance	Internal
Health Services		
<b>Optical Archive Assistance</b>	Compliance	Internal
All Departments		
<b>Payroll and Personnel Review</b>	Compliance	Internal
District Attorney		
<b>Petty Cash Fund Review Follow-up</b>	Fiscal	Internal
Public Works		
<b>Project Management</b>	Management	Internal
Health Services		

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY ASSIGNMENT SOURCE

Source: AUDITOR-CONTROLLER

	TYPE	CONDUCTED BY
<b>Public Guardian Operations Review</b> Mental Health	Fiscal	Internal
<b>Revenue and Collections Audits</b> Animal Care And Control	Compliance	Internal
<b>Revenue Recognition Review</b> Mental Health	Compliance	Internal
<b>Security Engineering Team</b> Chief Information Office	IT	Internal
<b>Sheriff's Fixed Assets Inventory</b> Sheriff's	Compliance	Internal
<b>Stage 1 Child Care Program Review</b> Public Social Services	Compliance	Internal
<b>Timekeeping Review</b> District Attorney	Compliance	Internal
<b>Transportation Assistance Payments and Controls</b> Children & Family Services	Fiscal/Compliance	Internal
<b>Trust, Commitments, &amp; Accounts Payable Review</b> Public Works	Fiscal/Compliance	Internal



AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY ASSIGNMENT SOURCE

Source: DEPARTMENT

	TYPE	CONDUCTED BY
<b>CEO - Office of Recovery</b>	<b>Special</b>	<b>Internal</b>
Office of Recovery		
<b>Concessionaire Revenue Agreement Compliance Audits</b>	<b>Financial</b>	<b>Master Agreement</b>
Parks & Recreation		
<b>Departmental Request, Technical Assistance</b>	<b>Special</b>	<b>Internal</b>
Agricultural Commissioner/Weights & Measures		
Assessor		
Beaches & Harbors		
Chief Information Office		
Child Support Services		
Children & Family Services		
Community and Senior Services		
Community Development Commision		
Coroner/Medical Examiner		
District Attorney		
Health Services		
Internal Services		
Mental Health		
Museum Of Natural History		
Parks & Recreation		
Probation		
Public Defender		
Public Social Services		
Public Works		
Registrar Recorder/County Clerk		
Sheriff's		
Treasurer & Tax Collector		
<b>Grants Review</b>	<b>Special</b>	<b>Internal</b>
Public Health		
<b>Group Homes and Foster Family Agency Fiscal Audits</b>	<b>Fiscal</b>	<b>Internal</b>
Children & Family Services		
<b>Medical Services Claims Review</b>	<b>Compliance</b>	<b>Internal</b>
Health Services		
<b>Olive View Research Studies Billing Review</b>	<b>Compliance</b>	<b>Internal</b>
Health Services		
<b>Patient Valuables Procedures Review (LAC+USC)</b>	<b>Compliance</b>	<b>Internal</b>
Health Services		
<b>Recovery Audit Contractors Oversight</b>	<b>Financial</b>	<b>Internal</b>
Health Services		
<b>Redemption Review</b>	<b>Financial/Complian</b>	<b>Master Agreement</b>

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY ASSIGNMENT SOURCE

Source: DEPARTMENT

	TYPE	CONDUCTED BY
Treasurer & Tax Collector		
<b>RPOSD Proposition A Grants Compliance Audits</b>	<b>Financial</b>	<b>Master Agreement</b>
Parks & Recreation		
<b>UCLA/DMH Affiliation Agreement Compliance Review</b>	<b>Compliance</b>	<b>Internal</b>
Mental Health		



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**DEPARTMENT OF AUDITOR-CONTROLLER, AUDIT DIVISION**

350 S. FIGUEROA ST., 8TH FLOOR  
LOS ANGELES, CA 90071

ATTACHMENT II

**AUDIT PLAN FISCAL YEAR 2012-2013**  
**AUDITS BY BILLING TYPE AND COST**

**IFT-SUBVENED**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Child Support Services</b>	<b>\$309,967</b>			
ACTIVE ASSIGNMENTS				
Audit Plan and Risk Assessment		Special	Audit Standards	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Commitments, Accruals and Trust Audits		Compliance	Auditor-Controller	Internal
Procurement Review		Compliance	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Children &amp; Family Services</b>	<b>\$1,506,482</b>			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
Group Homes and Foster Family Agency Fiscal Audits		Fiscal	Department	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Payroll and Personnel Follow-up Preliminary		Compliance	Board	Internal
PROPOSED ASSIGNMENTS				
Adoptions Assistance Payroll System Review		IT	Auditor-Controller	Internal
eCAPS Data Analysis and Reporting		IT	Auditor-Controller	Internal
Transportation Assistance Payments and Controls		Fiscal/Compliance	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Community and Senior Services</b>	<b>\$186,414</b>			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Mileage, Travel, Expense & Incidental Review		Compliance	Audit Committee	Internal
Payroll and Personnel Review		Compliance	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Health Services</b>	<b>\$1,453,701</b>			
ACTIVE ASSIGNMENTS				
Affinity System Review		IT/Fiscal	Auditor-Controller	Internal
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Countywide Food Service Contract Review		Special	Board	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Medical Services Claims Review		Compliance	Department	Internal
Project Management		Management	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ARRA Grant/Compliance Audit		Compliance	Auditor-Controller	Internal
Community Health Plan FY 11-12 Contract Audit		Fiscal	State	Master Agreement
Contract Monitoring		Management	Auditor-Controller	Internal
eCAPS Data Analysis and Reporting		IT	Auditor-Controller	Internal
ER Patient Delays		Compliance	Auditor-Controller	Internal
Harbor/UCLA Board IT Policy Audit		IT	Board	Internal
Harbor/UCLA Tripartite Agreement Review		Compliance	Auditor-Controller	Internal
IT Risk Assessment		Special	Audit Standards	Internal
Medical Licensing/Program Accreditation Audit		Compliance	Auditor-Controller	Internal
Olive View Research Studies Billing Review		Compliance	Department	Internal
Patient Valuables Procedures Review (LAC+USC)		Compliance	Department	Internal
Physician Services for Indigents Program Follow-Up Review		Special	Board	Internal
Recovery Audit Contractors Oversight		Financial	Department	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Mental Health</b>	<b>\$616,682</b>			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Auditor-Controller Master Agreement Administration		Financial/Compliance	Auditor-Controller	Master Agreement
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Credit Card Review		Compliance	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
UCLA/DMH Affiliation Agreement Compliance Review		Compliance	Department	Internal
PROPOSED ASSIGNMENTS				
Audit Plan and Risk Assessment		Special	Audit Standards	Internal
eCAPS Data Analysis and Reporting		IT	Auditor-Controller	Internal
Procurement Review (Non-Pharmacy)		Compliance	Board	Internal
Public Guardian Operations Review		Fiscal	Auditor-Controller	Internal
Revenue Recognition Review		Compliance	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-SUBVENED

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Public Health</b>	<b>\$246,023</b>			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
ARRA Grant/Compliance Audit		Compliance	Auditor-Controller	Internal
Cell Phone Use and Policy Compliance Audit		Special	Board	Internal
eCAPS Assistance		IT	Auditor-Controller	Internal
Grants Review		Special	Department	Internal
IT Risk Assessment		Special	Audit Standards	Internal
Substance Abuse Prevention and Control Program Audit		Compliance	State	Internal



AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**IFT-SUBVENED**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Public Social Services</b>	<b>\$784,888</b>			
ACTIVE ASSIGNMENTS				
Board IT Policy Audit		IT	Board	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
Electronic Benefit Transfer Review		Fiscal	Auditor-Controller	Internal
GAIN Transportation Payments		Fiscal	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
IHSS Provider Monitoring		Compliance	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
eCAPS Data Analysis and Reporting		IT	Auditor-Controller	Internal
Stage 1 Child Care Program Review		Compliance	Auditor-Controller	Internal
<b>TOTAL IFT-SUBVENED</b>	<b>\$5,104,156</b>			

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
<b>County Counsel</b>	<b>\$6,388</b>			
ACTIVE ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Office of Recovery</b>	<b>\$309,189</b>			
ACTIVE ASSIGNMENTS				
CEO - Office of Recovery		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Payroll and Personnel Review		Compliance	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Internal Services</b>	<b>\$470,597</b>			
ACTIVE ASSIGNMENTS				
Central Purchasing Audit		Management	Auditor-Controller	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Countywide Utility Billing System Review		IT	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Billing and Accounting System Review		IT	Auditor-Controller	Internal
Small Business Commission Sunset Review		Special	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

IFT-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Museum Of Natural History</b>	<b>\$5,324</b>			
PROPOSED ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
<b>TOTAL IFT-GENERAL FUND</b>	<b>\$791,498</b>			

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Alternate Public Defender</b>	<b>\$55,897</b>			
PROPOSED ASSIGNMENTS				
Audit Plan and Risk Assessment		Special	Audit Standards	Internal
Payroll and Personnel Review		Compliance	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Animal Care and Control</b>	<b>\$149,058</b>			
PROPOSED ASSIGNMENTS				
Revenue and Collections Audits		Compliance	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
Chief Executive Office	\$236,896			
PROPOSED ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Risk Management		Fiscal/Program	Audit Standards	Internal
Utility User Tax Countywide Expense Audit		Financial/Compliance	County Code	Master Agreement



AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Assessor</b>	<b>\$64,947</b>			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
Secured Property Tax System Audit		IT	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
Agricultural Commissioner/Weights & Measures	\$2,662			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Beaches and Harbors</b>	<b>\$16,503</b>			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Small Craft Harbors Design Control Board Sunset Review		Special	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
Board of Supervisors	\$10,647			
PROPOSED ASSIGNMENTS				
Sunset Review, Technical Assistance		Special	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>District Attorney</b>	<b>\$90,500</b>			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
Payroll and Personnel Review		Compliance	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Audit Plan and Risk Assessment		Special	Audit Standards	Internal
Timekeeping Review		Compliance	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Chief Information Office</b>	<b>\$95,823</b>			
ACTIVE ASSIGNMENTS				
McAfee Vulnerability Manager and Reporting		IT	Auditor-Controller	Internal
Security Engineering Team		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Group of Audits applied to Multiple NCC Departments</b>	<b>\$123,505</b>			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

NCC-GENERAL FUND

	COST	TYPE	SOURCE	CONDUCTED BY
Coroner/Medical Examiner	\$82,514			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Case Management Electronic System Review		IT	Auditor-Controller	Internal



AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Probation</b>	<b>\$276,822</b>			
ACTIVE ASSIGNMENTS				
Commitments, Accruals and Trust Audits		Compliance	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Contracting Review		Compliance	Auditor-Controller	Internal
eCAPS Data Analysis and Reporting		IT	Auditor-Controller	Internal
IT Risk Assessment		Special	Audit Standards	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Public Defender</b>	<b>\$21,294</b>			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Audit Plan and Risk Assessment		Special	Audit Standards	Internal
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Parks and Recreation</b>	<b>\$262,981</b>			
ACTIVE ASSIGNMENTS				
Concessionaire Revenue Agreement Compliance Audits		Financial	Department	Master Agreement
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Accounts Receivable and Cash Controls		Fiscal	Auditor-Controller	Internal
eCAPS Data Analysis and Reporting		IT	Auditor-Controller	Internal
Payroll and Personnel Review		Compliance	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Registrar-Recorder</b>	<b>\$218,264</b>			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Audit Plan and Risk Assessment		Special	Audit Standards	Internal
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Inventory and Portable Equipment Review		Fiscal	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Sheriff's</b>	<b>\$351,670</b>			
ACTIVE ASSIGNMENTS				
Contract City Billing Rates Review		Fiscal/Compliance	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
Payroll and Personnel Review		Compliance	Board	Internal
Sheriff's Fixed Assets Inventory		Compliance	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Audit Plan and Risk Assessment		Special	Audit Standards	Internal
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Cell Phone Use and Policy Compliance Audit		Special	Board	Internal
eCAPS Data Analysis and Reporting		IT	Auditor-Controller	Internal
IT Risk Assessment		Special	Audit Standards	Internal
MAPAS Garnishment System Follow-Up		IT	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NCC-GENERAL FUND**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Treasurer and Tax Collector</b>	<b>\$5,324</b>			
PROPOSED ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
<b>TOTAL NCC-GENERAL FUND</b>	<b>\$2,065,305</b>			

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Fire Department</b>	<b>\$131,126</b>			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Budget and Financial Condition Review		Special	Board	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Procurement Review		Compliance	Board	Internal
PROPOSED ASSIGNMENTS				
Contracting Follow-Up Review		Compliance	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Parks and Recreation</b>	<b>\$57,272</b>			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
RPOSD Proposition A Grants Compliance Audits		Financial	Department	Master Agreement



AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Public Library</b>	<b>\$147,817</b>			
ACTIVE ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Payroll and Personnel Review		Compliance	Board	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Public Works</b>	<b>\$575,995</b>			
ACTIVE ASSIGNMENTS				
Audit Reco Status and Follow-Up Reviews		Compliance	Audit Standards	Internal
Continuous Controls Monitoring		IT	Auditor-Controller	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
Petty Cash Fund Review Follow-up		Fiscal	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
Electronic Development and Permit Tracking System, eDAPTS		IT	Auditor-Controller	Internal
Payroll and Personnel Review		Compliance	Board	Internal
Trust, Commitments, & Accounts Payable Review		Fiscal/Compliance	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
Public Works	\$10,909			
ACTIVE ASSIGNMENTS				
Flood Control District Audit		Financial	State	Master Agreement

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
Sheriff's	\$8,182			
ACTIVE ASSIGNMENTS				
Inmate Welfare Fund Audit		Fiscal	State	Master Agreement

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Treasurer &amp; Tax Collector</b>	<b>\$46,909</b>			
ACTIVE ASSIGNMENTS				
County Treasury Annual Audit and Quarterly Reviews		Financial	State	Master Agreement
County Treasury Cash Counts		Financial	State	Internal
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Financial, Contract and other Analyses		Compliance	Auditor-Controller	Internal
Redemption Review		Financial/Compliance	Department	Master Agreement

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
Community Development Commission	\$8,182			
ACTIVE ASSIGNMENTS				
Departmental Request, Technical Assistance		Special	Department	Internal
PROPOSED ASSIGNMENTS				
Continuous Controls Monitoring		IT	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

REVENUE

	COST	TYPE	SOURCE	CONDUCTED BY
Special Funds/Special Districts	\$4,000			
ACTIVE ASSIGNMENTS				
Special District Audits - Government Code 26909		Financial	State	Internal
TOTAL REVENUE	\$990,392			

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**BOARD SPECIAL ASSIGNMENTS - PFU**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Assessor</b>	<b>\$596,281</b>			
ACTIVE ASSIGNMENTS				
Fiscal Review		Special	Board	Internal
Unsecured System Review		Special	Board	Internal
PROPOSED ASSIGNMENTS - MANDATED				
Major Property Valuation Study		Special	Board	Master Agreement
Management Audit		Special	Board	Master Agreement



AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

BOARD SPECIAL ASSIGNMENTS - PFU

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Sheriff's</b>	<b>\$128,962</b>			
ACTIVE ASSIGNMENTS				
Marine Assets		Special	Board	Internal
PROPOSED ASSIGNMENTS				
Unincorporated Area Patrol Services		Special	Board	Internal
<b>TOTAL BOARD SPECIAL ASSIGNMENTS - PFU</b>	<b>\$725,243</b>			

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NON-BILLED**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Auditor-Controller</b>	<b>\$228,272</b>			
ACTIVE ASSIGNMENTS				
A-C Master Agreement Administration		Financial/Compliance	Auditor-Controller	Internal
Audit Staff Training		Special	Auditor-Controller	Internal
County Fiscal Manual Administration and Technical Assistance		Financial/Compliance	Auditor-Controller	Internal
eHR Support		IT	Auditor-Controller	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
ICCP Online Database Project		IT	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
eCAPS Assistance		IT	Auditor-Controller	Internal
eCaps Interface Statistics FY 2010-11		IT	Auditor-Controller	Internal
eCAPS Support to Auditor-Controller Systems Division		IT	Auditor-Controller	Internal
Optical Archive Assistance		Compliance	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

**NON-BILLED**

	COST	TYPE	SOURCE	CONDUCTED BY
<b>Group of Audits applied to Countywide Departments</b>	<b>\$30,344</b>			
ACTIVE ASSIGNMENTS				
Annual Report on Revolving Funds/Revolving Cash Trust Funds		Special	State	Internal
ICCP Monitoring, Follow-Up and Technical Assistance		Management	Auditor-Controller	Internal
PROPOSED ASSIGNMENTS				
eCAPS Data Analysis and Reporting		IT	Auditor-Controller	Internal

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

NON-BILLED

	COST	TYPE	SOURCE	CONDUCTED BY
Special Funds/Special Districts	\$5,582			
ACTIVE ASSIGNMENTS				
Special District Audits - Government Code 26909		Financial	State	Internal
TOTAL NON-BILLED	\$264,198			

AUDIT PLAN FISCAL YEAR 2012-2013  
AUDITS BY BILLING TYPE AND COST

UNALLOCATED

	COST	TYPE	SOURCE	CONDUCTED BY
Group of Audits applied to Countywide Departments	\$174,411			
PROPOSED ASSIGNMENTS				
Board Requests and Special Investigations		Special	Board	Internal
TOTAL UNALLOCATED	\$174,411			
AUDIT PLAN ESTIMATED COST	\$10,115,203			